

SUSTAINABILITY REPORT

2024



Packaging dal 1978

SUSTAINABILITY REPORT

2024

SCATOLIFICIO E.M.A.R. has decided to continue its strategic path on ESG issues, drafting the sustainability report for 2024 as well to set out future strategies and continue to monitor the performance achieved.

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1.

LETTER TO STAKEHOLDERS

With this letter, we open our third Sustainability Report, a document that has now become standard practice for our company, as we are keenly aware of the importance of ESG issues from a medium/long-term business growth perspective.

The report presents the performance for the year 2024 in all areas of Sustainability (Economic, Environmental, Social, Governance), taking stock of the results achieved; it also aims to present to our Stakeholders the strategy defined for the coming years, highlighting the objectives set for the short and medium term.

The cross-functional team that collaborated on this project draws on previous experience and updates acquired over time, and has prepared an accurate and detailed document also for 2024.

During 2024, we completed some investments started previously and initiated new ones, with the central focus of creating a company that is increasingly green, increasingly human-centered, while respecting a short- and medium/long-term economic/financial balance.

the President

Emanuela Mattioli

2.

THE COMMITMENT TO SUSTAINABILITY



SCATOLIFICIO E.M.A.R. intends to consolidate policies and strategies aimed at a sustainable growth, through a management that can create economic, social and environmental value in an integrated and balanced way. Having understood the importance of pursuing the values enclosed in the concept of sustainability for identification with the territory and business success, we started with the certifications of the management systems achieved over the years and from 2022 with the drafting of our first Sustainability Report, where we confirmed our desire to proceed further.

SCATOLIFICIO E.M.A.R. owes its birth to the presence of a fervent footwear center in the Serra de' Conti area, where it took its first steps in 1978. Then, aware of this experience, it also chose to settle in the other Marche center very active in this sector, that of Fermo. The origin of its success leads the company to be very linked to the territories that host its establishments.

Hence the very strong focus on sustainability of its business in the area, in order to try to keep inside part of the wealth produced, so as to guarantee an economic and social development for the benefit of the local community.

Last but not least, the attention to the environment. Perhaps because of the characteristics of the raw material mainly used in the process production, paper and cardboard, the company has understood the importance of the circular economy and of their reuse, trying to recover the most of the material discarded during the processing. In 2012 the company achieved FSC® certification of the products, to have greater attention to environmental impact of the raw material used, and in 2014 ISO 14001 environmental certification, in order to also promote behaviors aimed at prevention of pollution and impacts resulting from production processes.

2.1

Guide to the report

Also the 2024 document has been drawn up based on the Global Reporting Initiatives (GRI) guidelines, an independent international body recognized by the UN and the main reference for sustainability reporting activities in the world. These statements provide indicators that allow to measure the footprint of company activities on the three main areas that define the concept of sustainability: environmental, social and economic.

Environmental sustainability refers to capacity of the company to guarantee standards and performance that go beyond those prescribed by current legislation, in particular with regards to greenhouse gas emissions and climate change, energy efficiency and renewable energy, waste, water, the efficient use of raw materials and the development of the circular economy.

Social sustainability relates to issues such as workers' health and safety, gender equality, systems of corporate welfare, fight against every form of discrimination, respect for human rights.

Economic sustainability concerns, in particular, the adoption of responsible behavior by the company, the compliance with current regulations and self-regulation codes, the contrast to each form of corruption, the supply chain management.

To report company's activities and performance, the sustainability report uses four groups of indicators according to the GRI guidelines:

- indicators concerning governance;
- environmental indicators, concerning the main environmental aspects and in particular the use

of materials, energy, emissions, waste, water;

- social indicators, concerning the main social aspects and in particular employees, safety at work, training, equal opportunities, relations with the territory;
- economic indicators, concerning the main economic data and in particular the added value distributed.

This Sustainability Report relates to the year 2024. In order to highlight the trends related to the main indicators, 2023 and 2022 data are also reported. The reporting perimeter of environmental, social and economic data includes the two production establishments owned:

- the headquarters/production hub in **Serra de' Conti (AN)**;
- the production hub in **Montegranaro (FM)**.

The following materiality matrix has been developed on the basis of a new consultation with key stakeholders and corporate management, on the topics considered most relevant for the purposes of preparing the Sustainability Report.

The values, as in the past, remain very high, almost always near the maximum for both the Company and Stakeholders assessment: a sign that the entire internal and external environment surrounding SCATOLIFICIO E.M.A.R. is sensitive to sustainability issues in all its forms.

SUSTAINABILITY



environmental



social

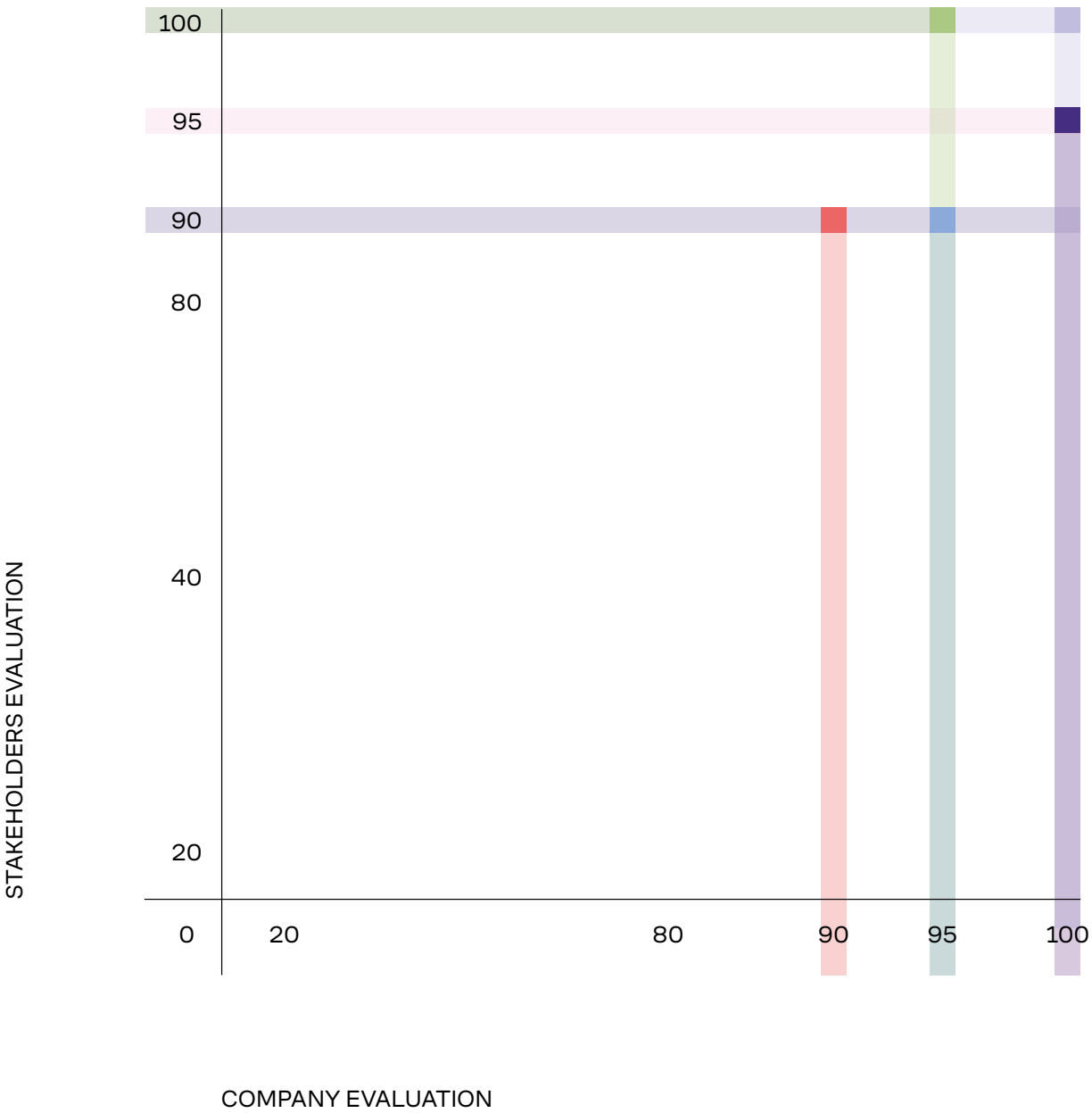


economic



SUSTAINABILITY REPORT

Materiality matrix





environmental sustainability



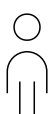
Waste valorization



Circular economy



Energy efficiency and renewable energy



social sustainability



Corporate welfare



Health and safety at work



Enhancement of Human Capital



Relations with the local community



Equal opportunities



economic sustainability



Creation of integrated value (economic, social, environmental)



Ethics, respect for rules, compliance



Development of synergies with public entities and private partners



Industrial growth



Technology and innovation of industrial processes

2.2

Sustainable development goals

In 2015 the United Nations approved the Global Agenda for Sustainable Development, containing 17 objectives (Sustainable Development Goals-SDGs) to achieve by 2030. The UN underlines the need that all countries commit to guide the

global development towards sustainability. To achieve these objectives it is necessary a strong commitment not only from the States and institutions, but also from companies and citizens.

Activities and environmental, social, economic indicators are reported referring to the sustainable objectives of UN 2030 Agenda, through special symbols.





The background of the page is a close-up, high-angle shot of several white cardboard boxes stacked or arranged in a corner. Each box has a textured surface and is reinforced with metal corner protectors at the corners. The lighting creates soft shadows, emphasizing the geometric shapes and textures of the boxes.

3.

COMPANY PROFILE

3.1

History

SCATOLIFICIO E.M.A.R. was born in 1978 as an artisan company, thanks to the initiative of the three founding members, Mattioli Erino, Mattioli Enrico and Rossini Angelo, who have the intuition to invest in the packaging industry and go to serve the active footwear hub present in the area of the municipalities of Serra de' Conti, headquarters of the company, and Arcevia, neighboring municipality.

Since 1998, the sons of founding members begin to join the company, bringing an innovative and competent vision which, merged with the expe-

rience gained in the first 20 years of activity and the desire to grow and experiment, become the winning mix for the success that the company had in the years to come.

In 2023 the generational change is completed with the entry into the Board of Directors of six of the members of the second generation (three of whom are female), with powers on the main business functions.

In 2024, Emanuela Mattioli was elected President by the Board of Directors, succeeding her father, Erino, in this role.



first generation

Mattioli Erino
Giovannelli Maria Luciana

Mattioli Enrico
Giacani Clementina

Rossini Angelo
Agostinelli Maria Concetta

second generation

Mattioli Emanuela
Mattioli Sonia

Mattioli Mauro
Mattioli Francesca

Rossini Daniele
Rossini Marco
Rossini Roberta

In **2005** SCATOLIFICIO E.M.A.R. joined the trade association Confindustria at the territorial headquarters of Ancona. It is also associated with Conai since 2004.

In **2013** an important expansion of the production plant took place at Serra de' Conti headquarters, where it also creates an elegant and modern office area to accommodate the management and staff functions, who have now seen growing the number of related employees.

In **2014**, understanding the strategic nature for its business, it acquires the control of Tipografia Cimarelli s.r.l. located in the municipality of Ostra, a few kilometers from the headquarters.

In **2017**, to respond to growing logistical needs of customers, the company carries out an expansion of the Serra de' Conti plant with the construction of a new finished products warehouse.

In **2023** the first of the three buildings that make up the expansion project of the production site of Serra de' Conti, as well as the headquarters of the company, launched in 2022, was inaugurated. This building of a covered area of about 1,800 m² was built to expand the warehouse of necessary raw materials for production.

2024 saw the partial completion of the second building, which has a covered area of approximately 3,600 m², partly used to house production lines and partly to house the finished products produced. A 230 kWp photovoltaic system is installed on the roof of this building. It was turned on in June and then connected to the grid in "shared consumption" mode. This means that the energy produced can be used by all the production buildings at the Serra de' Conti facility, creating a small "Internal Energy Community".

A third and final building, with approximately 1,700 m² of covered space, work on which began at the end of 2023, is expected to be completed by 2025. This is an expansion of the current finished products warehouse, which actually has a surface area of approximately 3,900 m², now too small for the company's production capacity.

Over 40 years of history

1978

SCATOLIFICIO E.M.A.R.
is born in Serra de' Conti (AN)

1998



The generation change starts

2005



Opening of the new production plant
in Montegranaro (FM)

2012



FSC® certification

2014



ISO 14001 certification
Purchase of Tipografia Cimorelli
of Ostra (AN)

2016



SA 8000 certification

2017



Expansion of the factory
of Serra de' Conti (AN)
with new finished
products warehouse

2018



ISO 9001 certification

2020



FSC® certification
Tipografia Cimorelli

2022



Expansion of the factory
of Serra de' Conti (AN) with
new raw material warehouse

2023



1st Code of Ethics
1st Sustainability Report

2024



New production unit at
Serra de' Conti (AN) site



Factory in via Vanoni, Serra de' Conti



Factory in via Mattei, Serra de' Conti



Production hub in Serra de' Conti



3.2

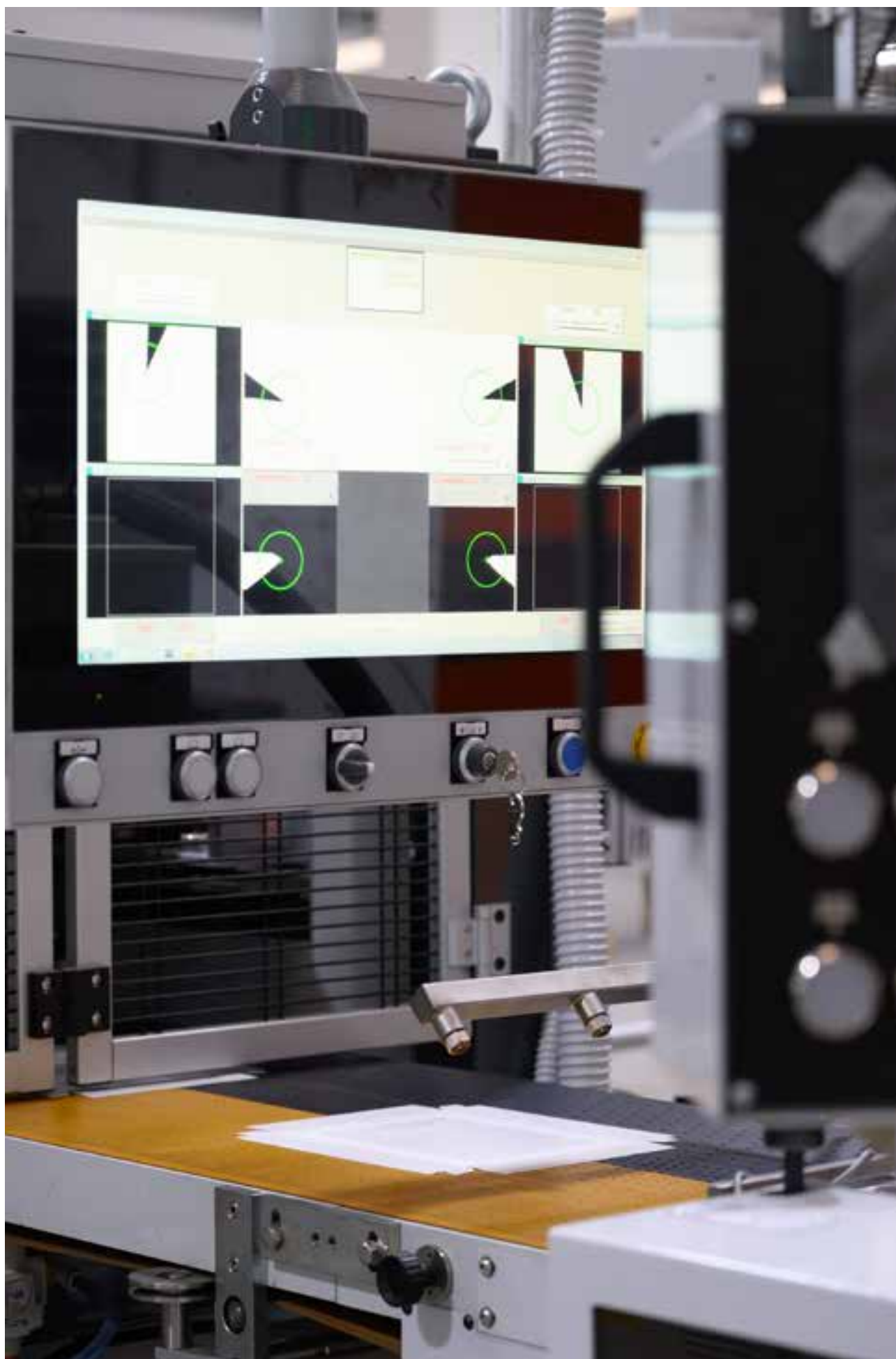
The company's business model

The company's business model aims to create value for stakeholders by enhancing and investing in:

- **skills:** within the company premises, craftsmanship, material characteristics, production processes, and proper machine usage procedures are passed down to younger employees by more experienced staff through "on-job" training hours;
- **technology and innovation:** SCATOLIFICIO E.M.A.R. has been equipping itself for years with some of the most advanced machinery available on the market. These machines offer high levels of productivity and flexibility, almost all interconnected, and meet the requirements of the "4.0 Innovative Business" model;
- **internal processes:** the company's organizational structure ensures excellent information flow both top-down and bottom-up, allowing for continuous feedback on potential issues and enabling immediate corrective actions. Additionally, there is ongoing cross-departmental idea exchange to refine the company's offerings comprehensively (quality, punctuality, efficiency, attention to the environment, safety, economic/financial performance, and the territory in which the company operates);
- **R&D, patents, and trademarks:** SCATOLIFICIO E.M.A.R.'s extensive experience and the constant demands of its clientele drive the company to continuously explore new materials and processes. Some of these efforts have been formalized through the recognition of the Spazio=Zero® trademark and several patents;
- **product and service quality:** one of the company's key success factors is its "obsessive" attention to product quality. Rigorous quality checks are conducted at every stage of production with the aim of tending to eliminate the risk of any non-conformity being reported by customers. Even the packing phase is meticulously managed to ensure products arrive at clients' warehouses intact and in perfect condition. To this end, the selection of transportation partners is conducted with great care, verifying the quality of their vehicles and services, as well as adherence to high standards in safety, ethics, and environmental responsibility;
- **focus on customer needs:** the company is highly attentive to identifying and fulfilling customer requirements. This is achieved through the research and development of new products, the use of innovative materials, and the provision of complementary services.



Artisan skills in an industry





In the human touch
our added value

103



Emar employees



85,000

boxes produced in one day

3.3

Governance



The company adopts a traditional governance model, consisting of a Board of Directors and a Board of Auditors, composed of a Sole Auditor. Appointments and compensations for these roles are periodically renewed or adjusted by the Shareholders' Meeting. The activities of the Board of Directors are monitored and approved by the Shareholders' Meeting through the monitoring and approval of corporate performance.

Control over key Corporate functions, as well as those related to various aspects of sustainability, is entrusted to second-generation shareholders, who in 2023 joined the Board of Directors with specific delegations for the functional areas already under their responsibility.



Board of Directors

Mattioli Emanuela

President of the Board of Directors and Legal Representative of the company with responsibility for sourcing suppliers and purchasing materials, Head of Production Planning, Purchasing Office and FSC®;

Mattioli Erino

Mattioli Enrico

Rossini Angelo

Mattioli Francesca

with responsibility for the management of relations with customers and logistics partners, Logistics Manager;

Mattioli Mauro

with responsibility for the search for customers and for the study of new products, Sales and R&D Manager;

Mattioli Sonia

Sustainability Manager with responsibility for relations with banking institutions, Administrative, Human Resources and Quality, Environment, Safety and SA 8000 System Manager;

Rossini Daniele

with responsibility to management, planning, and ordinary and extraordinary maintenance of production machinery;

Rossini Marco

with responsibility to the operational organization of production and product quality control.

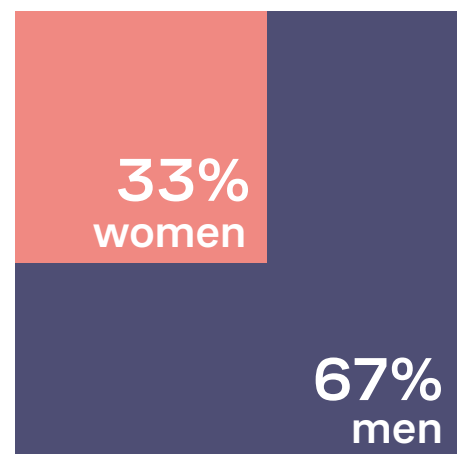
Board of Statutory Auditors

Dott. De Gennaro Gerardo

Mayor Sole Auditor

The Board of Directors, thus composed, has a woman as President and can count on a total of three women among the nine members, all with operational powers in their functional areas and equal treatment with male members.

Composition of the Board of Directors



3.3.1

Prevention of corruption incidents

Corruption incidents

Among the members	Among the administrators	Among the employees
2022 0	2022 0	2022 0
2023 0	2023 0	2023 0
2024 0	2024 0	2024 0

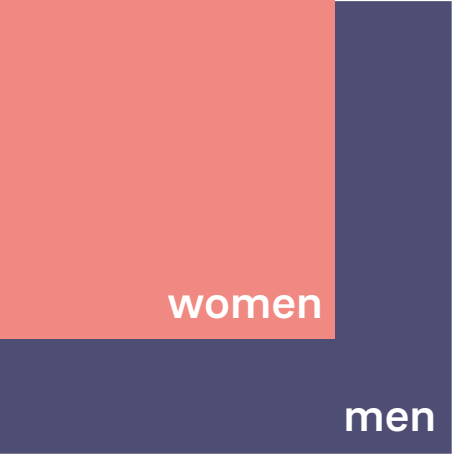
In 2023, the company drafted and began disseminating its Code of Ethics to stakeholders. This aims to formalize internal procedures on legality and corruption, completing and integrating the procedures adopted for environmental protection, workplace safety, and social responsibility already implemented in its Corporate Management Systems. These systems comply with FSC® standards as well as SA 8000, ISO 9001, and ISO 14001 certifications. To date, there have been no recorded incidents of corruption in the

company’s history, either among its Governance members or employees.

The presence of multiple shareholders actively leading the company’s key functions ensures mutual oversight of individual actions and effectively mitigates the risk of corrupt or illicit activities. None of the Board of Directors or shareholders hold roles that could place them in a position of conflict between the company’s interests and/ or those of other stakeholders.

Composition of share capital

The shareholder base is predominantly female, with women holding a total share of 55.4%.



3.4 Certifications



As previously mentioned, to ensure and maintain high standards in terms of product and process Quality, workplace Safety and Health, Environmental and Social Responsibility, SCATOLIFICIO

E.M.A.R. has achieved the following certifications over the years, for both its Serra de' Conti (AN) headquarters and its Montegranaro (FM) facility:

2012

FSC® certification



2014

ISO 14001 certification



2016

SA 8000 certification



2018

ISO 9001 certification



4.

ANALYSIS OF MARKET AND COMPETITIVE CONTEXT

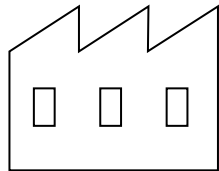
The whole production Made in Italy

For over 40 years, SCATOLIFICIO E.M.A.R. has been producing high-quality packaging for the luxury sector, particularly in fashion and accessories, leather goods, eyewear, and retail. Capability, organization, and innovation have enabled the company to grow and stand out, collaborating with prestigious national and international brands.

Around 85,000 boxes are produced daily at SCATOLIFICIO E.M.A.R.'s facilities, thanks to advanced production lines and the use of latest generation machinery. The industrial production is entirely Made in Italy, combined with skilled craftsmanship and attention to environment.

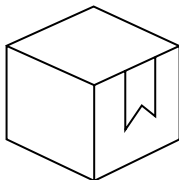
3

production plants



20,000

m² of total surface



4,100,000

folding boxes produced in one year

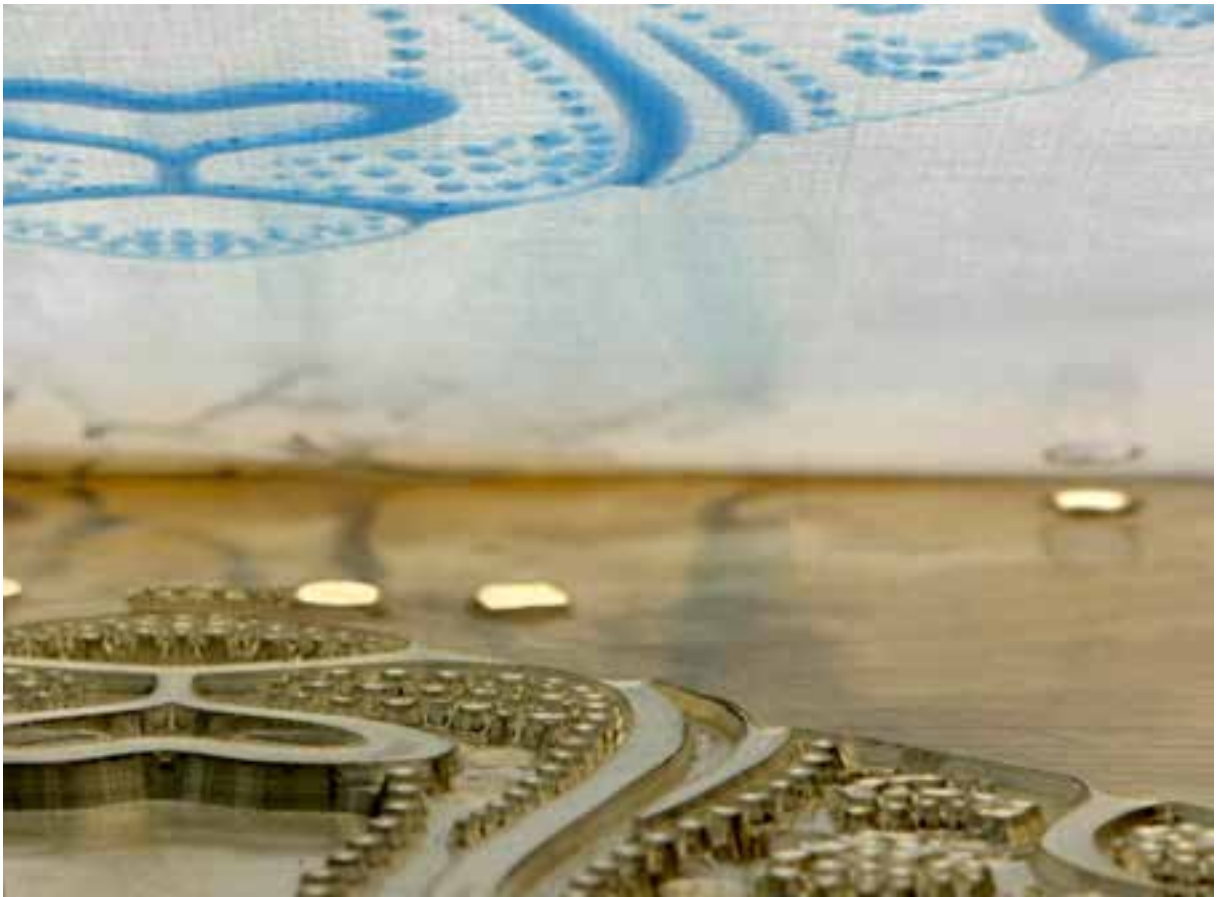
10,980,000

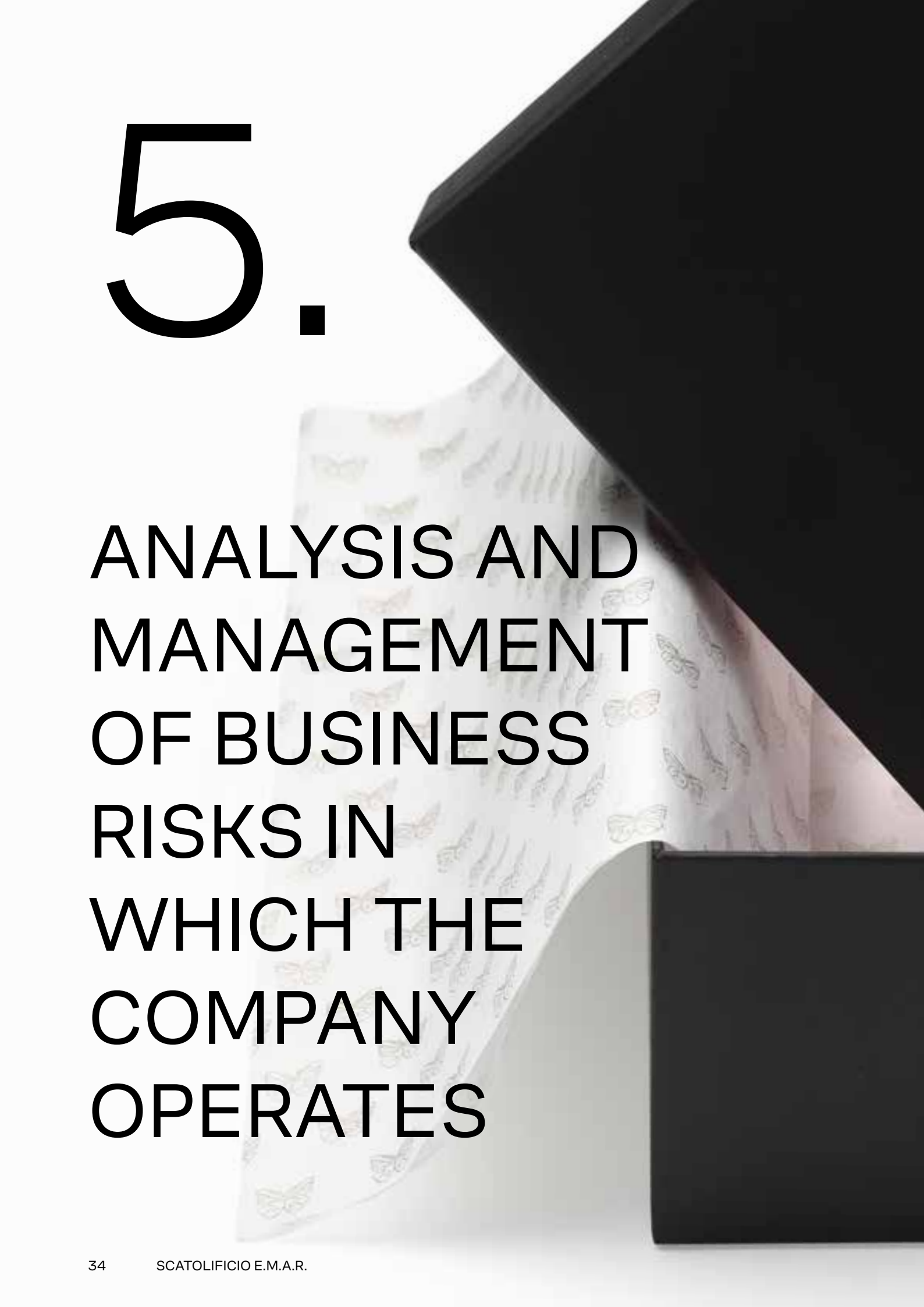
rigid boxes produced in one year

Due to its characteristics, the company positions itself in the high-end sector, among the few on the Italian market capable of meeting the standards required by this type of clientele. The boxes produced by SCATOLIFICIO E.M.A.R. reach every part of the world, directly or indirectly, containing and protecting the products for which they are designed and manufactured.

Territorial distribution of turnover

Italy	UE	Extra UE
2022 83.9%	2022 3.5%	2022 12.6%
2023 85.4%	2023 3.1%	2023 11.5%
2024 94.2%	2024 3.7%	2024 2.1%





5.

ANALYSIS AND MANAGEMENT OF BUSINESS RISKS IN WHICH THE COMPANY OPERATES

5.1

Risks dependent on external variables

- The cost of raw materials used impacts the production cost: this risk is managed through the competitive advantage provided by the availability of large storage spaces for significant quantities of materials needed to produce finished products;
- the risk related to dependence on key suppliers: raw material suppliers operate in a highly concentrated sector. Therefore, price increases or reductions in the quantities supplied could pose a risk to the company. This risk is managed through the maintenance of diversified supply sources;
- the risk related to competitiveness: the packaging sector faces significant competition, which results in intense pressure on the prices of products and services offered. The company is able to manage and reduce this risk by differentiating its offer, providing exclusive, customized, and high-quality products to customers;
- risks related to demand/macroeconomic cycle: even though periods of negative economic conditions or recessions lead to a reduction in the demand for products and services offered,

SCATOLIFICIO E.M.A.R. manages to keep this risk low thanks to market diversification. The company structure is balanced and flexible, allowing it to quickly adapt to market fluctuations. The incidence of fixed costs is proportional to the overall production structure, allowing the company to maintain profitability even during mild downturns (as seen in the second half of 2023, and for the whole year 2024);

- IT risks and information management: the continuous use of IT tools for exchanging information both within and outside the company exposes it to the risk of cyberattacks and data loss. To protect itself, the company has installed latest generation firewalls and continuously updated antivirus systems to safeguard its network; it also follows best practices for information management, formalized in a Privacy manual shared and signed by all individuals interacting with the company (employees, customers, suppliers, consultants), to prevent company data from inadvertently falling into the hands of unauthorized individuals. Over the years, no negative events have been recorded in this regard.

Episodes of cyberattacks

2022	2023	2024
0	0	0

5.1.1

Risks related to climate change

The company, due to the type of production activity it carries out, is not exposed to the risk of causing environmental damage to the territory in which it operates.

It does not have direct CO² emissions into the atmosphere, except for those from the air conditioning systems, which are comparable to domestic emissions.

It also has no emissions of water containing pollutants; wastewater, similar to that from domestic

drains, is directed to the public sewer system.

The location of its facilities is sufficiently distant from watercourses or basins that could cause flooding of its production premises.

To address risks related to climate change (such as exceptional precipitations), in recent years the company has implemented structural corrective measures, such as raising the perimeter walls and strengthening the sewage system serving its buildings.

5.2

Internal risks

5.2.1

Risks related to governance

The company believes the risk associated with the possibility of committing illegal acts or being affected by corruption is low because:

- the department heads are also involved in controlling other processes, and business decisions are shared by multiple parties and approved by the appropriate collegial bodies;
- none of the members of the Board of Directors or the shareholder group hold public positions;

- suppliers are qualified based on objective criteria, summarized in a specific procedure, and by accepting the principles outlined in SCATOLIFICIO E.M.A.R.'s Code of Ethics.

The company's performance (both economic and otherwise) is promptly and continuously monitored throughout the year and is analyzed by the Board to assess it effectively and decide on any corrective actions to be made to the company's strategy.

For the definition of medium-to-long-term structural investments, business development plans are prepared, defining the economic/technical impacts and the most appropriate financial coverage.

The actions of the Directors, Shareholders, and employees are regulated by the Code of Ethics that the company has drafted, as well as by specific job descriptions, which have long been adopted for the recognition of the company’s certifications in the areas of Quality, Social, and Environment.

	2022	2023	2024
Episodes of corruption/convictions for shareholders/directors	0	0	0
Episodes of bribery	0	0	0

5.2.2

Risks related to the protection of personal data

For the establishment and management of work relationships with its employees, SCATOLIFICIO E.M.A.R. is the data controller of their personal data in accordance with EU Regulation 679/2016. The data is processed using paper, computer, or telematic means, to fulfill all legal

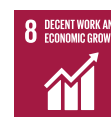
and contractual obligations related to the employment relationship, in compliance with all Privacy regulations. The amount of personal data handled is limited, and through the application of company procedures on the matter, the risk associated with its protection is low.

	2022	2023	2024
Episodes of loss of sensitive data/ Privacy violation	0	0	0
Episodes of business data loss	0	0	0



6.

ECONOMIC PERFORMANCE



6.1

Turnover

The revenue, which grew significantly in the three-year period 2020-2022 thanks to the acquisition of new customers and increased sales to established customers, saw a slight reversal of the trend from the end of 2023. This was the prelude to a 2024 that proved to be quite challenging, beyond expectations, with a sharp

decline in revenue compared to the previous year, caused by the turbulent global political/economic situation and the resulting economic downturn which particularly affected the fashion and luxury sectors, which SCATOLIFICIO E.M.A.R. primarily serves.

TURNOVER

2022	2023	2024
32,710,863 €	28,118,322 €	19,670,651 €

6.2

Margins and operating result

ADDED VALUE

2022	2023	2024
9,478,580 €	8,027,958 €	4,485,541 €

EBITDA

2022	2023	2024
5,488,199 €	3,785,049 €	1,893,200 €

OPERATING PROFIT

2022	2023	2024
3,213,419 €	2,046,550 €	498,622 €



The main indicator that highlights the company's ability to generate value is the added value, which shows the economic performance of the management and its capacity to distribute wealth to stakeholders.

Another important indicator of corporate profitability is EBITDA, which is a measure of the profitability of business operations after deducting depreciation, financial management, and taxes.

These figures, which dropped significantly in absolute terms due to the decline in turnover, remained fairly stable as a percentage of turnover: this data indicates a sound company cost structure with a good ability to adapt to market fluctuations.

6.3

Distributed economic value



By reclassifying the balance sheet items, it is possible to calculate the "Economic Value Generated" (the sum of all revenues generated by the company, whether core, non-core, or financial, with the exception of state aid) and how much of it has been distributed among stakeholders and how much has been retained within the company for reinvestment.

In 2024, the company distributed 1% of its produced wealth to the Public Administration; in return, it received grants (capital and interest) amounting to 1.77% of its production value.

As will be better explained in the relevant section, in 2024, the company supported the local community for approximately €39,000, maintaining the percentage of the economic value generated unchanged despite its downsizing, confirming its closeness to the local communities where it operates and from which its workers come.

2024
Economic value generated:

20,189,325 € 100%

Distributed between:

Supplier	15,345,129 €	76%
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Personnel	3,113,482 €	15%
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Shareholders and other financiers	546,451 €	3%
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Public Administration	115,706 €	1%
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Investments in the community	38,860 €	0%
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Economic value retained	1,029,697 €	5%
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A large, light pink box is shown from a high angle, partially open. The lid is propped up, revealing the empty interior of the box. The box is set against a plain white background.

7.

ENVIRONMENTAL PERFORMANCE AND STRATEGIES

7.1

Environmental strategy



The daily commitment to minimizing environmental impacts, from the design process of the boxes to their transportation to the customer and the end-of-life disposal by the final consumer, is one of the core values that sets us apart. The company's strategy for environmental protection and pollution prevention is realized through the following operational practices:

- to monitor the consumption of drinking water by promoting initiatives for conscious use by workers and prohibiting any form of pollution in company discharges (which come solely from restrooms and the kitchen);
- to fully separate waste produced in order to send most of it for recovery;
- to train employees and raise their awareness about these issues already during the hiring process, by distributing a document outlining the principles of SCATOLIFICIO E.M.A.R.'s Environmental Policy;
- to maintain ISO 14001 environmental certification. The environmental certification of our processes by an accredited external organization, obtained and maintained since 2014, provides further assurance to all stakeholders, not only of full environmental regulatory compliance but also of our effective management and continuous improvement of all environmental impacts related to our activities.

In the period 2020-2024, the company undertook several energy efficiency initiatives, including:

- refurbishment of the original building's roof insulation, resulting in an improvement in its energy class;

- renewal of compressed air systems (compressors, air dryers) at both facilities with latest generation machines using inverter technology and electronic regulation for ultra-low energy consumption;
- purchase of highly energy-efficient machinery with innovative features in line with Industry 4.0 standards;
- renewal of the vehicle fleet with the purchase of new, more efficient vehicles in terms of atmospheric emissions, reducing diesel consumption; a methane-powered vehicle was also purchased;
- replacement of obsolete heating systems with latest generation heat pumps;
- replacement of all light fixtures with new led technology units;
- construction of a warehouse building and the start of construction of a new production building, both equipped with latest generation fixtures and systems (lighting, water, air) designed for energy savings;
- installation of a photovoltaic system at the new facility in Serra de' Conti, with a nominal power of 230 kWp, connected in mid-2024 and activated in shared consumption mode among the various production sites in the Serra de' Conti complex in 2025;
- installation in 2024 of two charging stations for electric vehicles, each with two charging points, to encourage the energy transition to electric vehicles. This project has encouraged some employees to choose to purchase new electric vehicles, allowing them to charge during working hours.

In the coming years, the commitment to energy efficiency will continue. The following investments have already been defined:

- in 2025 the completion of the building started in 2023, equipped with high-energy standard fixtures and systems;

- purchase and installation in early 2025 of a new, highly efficient die-cutting machine (both in terms of consumption and waste reduction), with industry 4.0 features;

- projected construction between 2025 and 2026 of two new photovoltaic systems on part of the roofs of the Serra de' Conti factories, 130 kWp and 102 kWp, respectively.

2024

1 photovoltaic system
230 kWp power
2 charging stations
4 charging points

2025-2026 GOAL

3 photovoltaic systems with a total power of 462 kWp
Purchase of electric vehicles by employees



7.1.1 Environmental strategy of product

SCATOLIFICIO E.M.A.R. continues its commitment to put into the market products with low environmental impact characteristics during the entire life cycle (production, transport, use, disposal) and with a high percentage of recycled

raw materials and to reduce the impacts resulting from deforestation through the use of paper and cardboard of controlled origin and FSC® certified.

RECYCLED RAW MATERIAL USED (PAPER AND CARDBOARD)		
2022	2023	2024
72%	84%	78%

FSC® CERTIFIED RAW MATERIAL USED (PAPER AND CARDBOARD)		
2022	2023	2024
86%	96%	97%

FSC® FINISHED PRODUCTS (PRODUCED BOXES)		
2022	2023	2024
70%	71%	72%

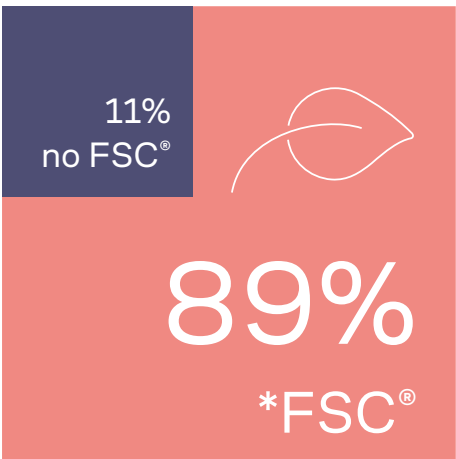
FSC® certification and Chain of Custody

The purpose of this certification is to promote and support all over the world a management of forests and plantations that is compatible with the environment, socially advantageous, that respects the rights of workers and local populations, and at the same time economically sustainable. This certification, achieved and maintained since 2012, therefore certifies that the raw materials (paper and cardboard) we use come from controlled supply chains, whose virgin fiber comes from controlled and responsibly managed forests.

Suppliers and subcontractors are fully involved in this management policy and controlled by company managers; in fact most of them have in turn obtained this certification.

The choice of glues and adhesives used in the production process is also made with attention to the environment and the recyclability of the finished product. In fact, almost exclusively adhesives of organic origin and non-hazardous (pursuant to CLP 1272/2008) are used:

In general, the choice of all materials used in the production process is aimed at producing boxes that do not contain dangerous or polluting substances (heavy metals, SVHC substances).



*Suppliers of FSC® certified raw material, calculated on purchases value from paper and cardboard suppliers

ORGANIC GLUES		
2022	2023	2024
95%	97%	95%

	2022	2023	2024
Serra de' Conti:			
Total non-compliant products/production	0.22%	0.17%	0.10%
Montegranaro:			
Total non-compliant products/production	0.38%	0.33%	0.60%
Non-compliant goods/Turnover	0.14%	0.11%	0.12%

7.1.2

Circular economy

100% of the paper and cardboard scraps produced by processing are sent to paper mills as secondary raw materials and reused for the production of new recycled raw materials, thus avoiding the felling of trees for the collection of

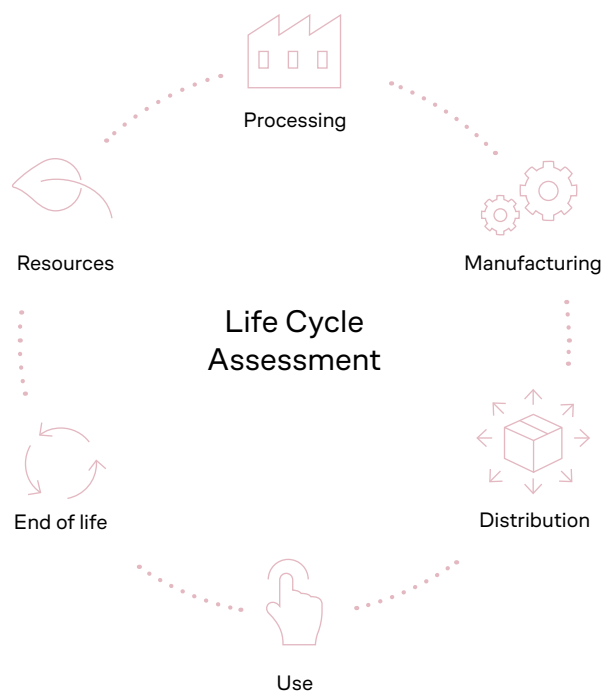
cellulose, transport and the use of new raw materials with the related environmental impacts. In order to also reduce the emissions related to the transport of these waste materials, the company compacts all the scraps using a press.

In 2024, 1,553 tons of waste paper were sent to paper mills to be reprocessed and transformed into new raw material.

The production of other waste is minimal, as the production process does not use other materials, and is generated by the company's function-

al activities. All waste is properly separated and sent to the relevant authorized parties for recycling and/or disposal.

	2022	2023	2024
Waste recovery	95.07%	95.50%	60.11%
Non-hazardous waste	4.92%	4.41%	39.65%
Hazardous waste	0.009%	0.091%	0.24%



7.1.3

End of product life

In the circular economy, the product life cycle is defined as the sequence of phases that a product goes through: from design - which includes the choice of materials to be used -, through production, distribution, use and reuse, up to final disposal or recovery as waste.

The life cycle of the product in the circular model can be traced back to the life cycle of nature: the end for one product should represent the beginning of a new cycle for another.

In the circular economy, the product is created to be restored, to maintain its value and that of its materials for as long as possible, and to be able to reintegrate them into the economy at the end of their life cycle.

The boxes produced by SCATOLIFICIO E.M.A.R., made of paper and cardboard, are an easily reusable material: given the aesthetic quality of our products, consumers are stimulated, once the contents have been extracted, to reuse the boxes for other domestic uses (for example as containers for storing shoes, object holders, garment holder, DIY tool holder, document holder, etc.) before disposing of it in the urban separate collection of paper and cardboard (totally recyclable urban waste) and being destined for recovery, generating new raw material. The methods of recycling the product are communicated to customers (business) by means of special signs in order to clearly reach the end user.

100% REUSABLE PRODUCT

In the company's history, there have never been any episodes of non-compliance of the product with what is indicated in such signage.

100% RECYCLABLE PRODUCT

0% non-compliance to environmental labelling indicated.

7.2

Environmental performance

As every year, we have measured energy consumption and related it in indicators appropriate to the source analyzed to give an adequate interpretation.

7.2.1

Electricity



In our production processes, we only use electricity as a driving force. The consumption recorded is shown below:

	2022	2023	2024	2025 (forecast data)	2027 (goal)
Electricity purchased from the national electricity grid	1,305 MWh 100%	1,151 MWh 100%	933 MWh 95%	935 MWh 80%	705 MWh 60%
Self-produced energy	- 0%	- 0%	51 MWh 0%	115 MWh 10%	230 MWh 20%
Self-consumed energy at a distance				115 MWh 10%	230 MWh 20%
Energy from renewable sources*	15%	15%	23%	35%	51%

*(For the purchased energy the % is the one declared by supplier)

Energy fed into the grid sold to GSE			72 MWh		
Total energy produced by PV system			123 MWh	230 MWh	460 MWh

In mid-2024, the first company-owned photovoltaic system, with a nominal power of 230 kWp, was commissioned and interconnected to the grid. Taking advantage of the opportunities offered by the GSE in implementing the PNRR provisions regarding "Widespread self-consumption of energy produced from renewable sources", the connection was configured for "Individual self-consumption of renewable energy at a distance" mode. The authorization process for this system was completed in early 2025.

Given this, the energy produced by the excess photovoltaic system was fed into the grid and sold to the GSE in 2024; in 2025, this energy will be counted under the new remote self-consumption configuration and will therefore be considered as if it had also been self-consumed.

2025 GOAL

- self-production of electricity for approximately 20% of the company's needs;
- renewable energy consumption (both self-produced and purchased) for at least 35% of energy consumed.

The two new photovoltaic systems, with a total power of approximately 232 kWp, are scheduled to be completed in 2026. This will double the current self-generation capacity of the "EMAR Energy Community." The goal, therefore, is to double the amount of self-produced green electricity by 2027, which should rise to approximately 40% of total demand, resulting in a 50% share of energy from renewable sources.

To better understand the energy consumption data, we have calculated energy intensity, which expresses the efficiency of energy use in the production process. In 2024, as in previous years, the figure remained at very low levels of consumption per unit of product, thanks primarily to the use of latest generation, highly energy-efficient systems and machinery.

Energy intensity:

ELECTRICITY CONSUMPTION COMPARED TO PRODUCTION

2022	2023	2024
0.032 KWh	0.035 KWh	0.039 KWh

2025 GOAL

- thanks to the deployment of the system in shared mode, it is expected to drop below the
- threshold of 0.030 kW per unit of finished product (figure based only on purchased energy).

7.2.2

Methane gas

Methane gas is used only to supply the air conditioning system of the production rooms (heating and cooling) and offices (heating).

Since methane is used only as a source of air conditioning and not directly in the production process, it was considered appropriate to relate it to the hours worked. The indicator shows a drop in the consumption of m³ per hour worked of more than 30% in the last three years.

METHANE (HEATING)		
2022	2023	2024
41,995 m ³	35,340 m ³	26,084 m ³

Energy intensity:

METHANE (HEATING)		
2022	2023	2024
0.23 m ³ /h worked	0.205 m ³ /h worked	0.18 m ³ /h worked

7.2.3

Automotive diesel

Our vehicles, with the exception of a small natural gas-powered truck, are all diesel-powered.

To give a better interpretation of the data, it was decided to relate it to the units of product produced. The data obtained shows how the use of more modern vehicles, their continuous and regular maintenance and careful planning of delivery plans makes the fuel consumption index per unit of output very low.

DIESEL CONSUMED (BY COMPANY VEHICLES)		
2022	2023	2024
67,593 Lt	59,722 Lt	46,165 Lt

Energy intensity:

DIESEL CONSUMED PER PRODUCT UNIT		
2022	2023	2024
0.0017 Lt	0.0018 Lt	0.0019 Lt

7.2.4

Emissions



The emissions conveyed into the atmosphere during the normal course of activities within the site relate only to the heating system, which is regularly checked by specialized technicians. Diffuse emissions (in insignificant quantities) are generated by:

- a. paper dust for processing, internal handling of materials, waste and finished products;
- b. exhaust gases from the vehicles used during the transport of raw materials (indirect), products and waste (indirect).

Starting from the year 2022, we have decided to monitor the amount of greenhouse gas emissions measured in tCO₂eq (tons of CO₂ equivalent). In 2024, this methodology was refined, with the inclusion of additional indirect emissions items in the calculation, particularly related to the Scope 3 core. Therefore, the 2023 emissions were also recalculated according to this new methodology. The corresponding values are shown below:

	2023	2024	
Scope 1	225.9 tCO ₂ eq	200.4 tCO ₂ eq (-11%)	
Scope 2	328.4 tCO ₂ eq	282 tCO ₂ eq (- 14%)	
Scope 3 core	3315.1 tCO ₂ eq	2332.7 tCO ₂ eq	] (- 49%)
Scope 3 downstream	3370 tCO ₂ eq	1348.8 tCO ₂ eq	
Scope 3 upstream	1225 tCO ₂ eq	365.4 tCO ₂ eq	
Total	8464.5 tCO ₂ eq	4526.2 tCO ₂ eq	

By analyzing the detail of the entries merged into the individual scopes, we found a general reduction of all the entries.

The company's goal of reducing SCOPE 2, which remained virtually unchanged over the previous two years, has been achieved. The construction of the 230 kWp photovoltaic system in 2024 has allowed us to reduce emissions counted under

SCOPE 2 by 14%, in line with the 13% forecast.

A further benefit in terms of emissions is provided by the installed charging stations, which will allow employees and visitors to charge their vehicles with electricity, thus reducing the value of home-work emissions that are included in the SCOPE 3 core.

2025 GOAL

- 55 tonn CO²*
- + 1,650 trees planted*

*(compared to 2024)

2027 GOAL

- 110 tonn CO²*
- + 3,300 trees planted*

*(compared to 2024)

7.2.5 Water



Our production activity does not involve the use of large quantities of water in the production process: it is used only for the preparation of the glue necessary for the paper gluing process, as well as for civil uses in the office and production area.

We source from the public aqueducts of the Municipalities of Serra de' Conti and Montegranaro and we deliver the wastewater, similar to that of civil discharges, to the public sewer.

The company does not produce industrial wastewater. For this reason, we are not subject to the separation and treatment of first rain water (Marche Region Water Protection Plan). Rainwater is disposed of in the public sewer.

As indicated in the tables below, the overall consumption of water is very low and if we compare it to the units of finished product made, it turns out to have an infinitesimal incidence.

WATER CONSUMPTION		
2022	2023	2024
1,807 m ³	1,627 m ³	1,317 m ³

WATER CONSUMPTION COMPARED TO PRODUCTION		
2022	2023	2024
0.00004 m ³ /product unit	0.00005 m ³ /product unit	0.00006 m ³ /product unit

7.2.6

The Landscape I would like and Metamorphosis



SCATOLIFICIO E.M.A.R. together with the Nottenera Sociocultural Association of Serra de' Conti was the promoter of an initiative aimed at raising awareness of the culture of sustainability in the schools. The project, launched in 2023 and continued in 2024, each year chooses a different title, always related to environmental and social sustainability issues.

After "The Landscape I Would Like," discussed during the 2023/2024 school year, inspired by the text "The Nation of Plants," written by Stefano Mancuso, which proposes the Charter of Plant Rights, the title chosen for 2024/2025 was "Metamorphosis."

This new project aims to stimulate children's investigation and observation of the forms of Metamorphosis in nature; to reflect on the fact that it is a vital force, a possibility for transformation and therefore for becoming something else,

for feeling differently; an introspective journey in search of forms of Metamorphosis within the human being.

Classes from the preschool, primary and lower secondary schools of the Comprehensive Institute of Serra de' Conti, Arcevia and Montecarotto joined this initiative. With the guidance of their teachers and external experts, the students will participate in workshops of various types (theater, painting, creative art) focused on themes related to the two titles.

As a part of this initiative, SCATOLIFICIO E.M.A.R. created notebooks in recycled paper with the best drawings printed on the cover, presented by the students of the classes involved in the project and selected by a special jury, as well as giving support also from an economic point of view as the main sponsor of the initiative.



NOTTENERA



Nottenera Junior Drawing Competition
theme: *The landscape I Would like!*



NOTTENERA



Nottenera Junior Drawing Competition
theme: *Metamorphosis*

8.

SOCIAL PERFORMANCE AND STRATEGIES



8.1

Stakeholders mapping and engagement

We have always considered fundamental to build and maintain good relationships with workers, collaborators, customers, suppliers, partners, company managers and institutions that are involved in business processes. With all of them we have developed relationships based on the utmost mutual trust, operating in compliance with national laws and regulations and rejecting any discrimination against people based on gender, race, culture, personal and social conditions, religious and political belief. Knowing the most relevant stakeholders for the organization is essential for us, as it allows us to better modulate the footprint of our business, focusing on winning business choices, also in relation to the different expectations of the interested parties.

The categories of stakeholders are the following:

Direct Stakeholders

- shareholders and directors personally involved in the management of the company and the first stakeholders in obtaining the best performance by the company in all areas (Economic, Social, Environmental);
- customers involved and informed about strategies, initiatives and activities carried out by the company, in order to make them aware of interacting with a company that is very attentive to sustainability issues;
- personnel as employees and management (middle managers and executives): all those who operate in the name and on behalf of SCATOLIFICIO E.M.A.R. have been and will be progressively involved in the process followed by the company to achieve full sustainability, also through the training sessions that are planned every year;

- long-term collaborators and consultants: SCATOLIFICIO E.M.A.R. avails itself of the collaboration of professional firms for payroll processing and tax and accounting assistance, which assist the company in the correct fulfilment of all obligations in relations with the national bodies in charge (INPS, Revenue Agency, INAIL);
- subcontractors and technical partners: SCATOLIFICIO E.M.A.R. has structured itself with a system of awareness and verification of the work of suppliers, asking them, as significant elements for inclusion in the list of qualified suppliers and the maintenance of constructive and collaborative relationships, compliance with the rules and principles contained in company policies and in the Code of Ethics. The commitment required to them includes extending the same concepts to the chain of their subcontractors;
- credit institutions: they support the company's activities (ordinary and extraordinary), operating on them a continuous monitoring of economic/financial and social performance.

Indirect Stakeholders

- suppliers of raw materials, other general goods and services;
- institutions that influence packaging choices;
- packaging recovery companies/consortia.

Occasional Stakeholders

- local public bodies and bodies responsible for monitoring legislative compliance;
- communities and citizens;
- trade associations;
- certification bodies.

8.2 Personnel



Role	Women	Men	Total
Employees	10%	6%	16%
Workers	19%	65%	84%

Working hours	Women	Men	Total
Part-time contracts	0%	1%	1%
Full-time contracts	29%	70%	99%

Types of contract	Women	Men	Total
Temporary contracts	3%	1%	4%
Permanent contracts	24%	63%	87%
Apprentices	2%	7%	9%

The management of work and collaboration relationships is based on respect for the rights of workers and the professionalism of each of them. SCATOLIFICIO E.M.A.R. ensures that its workers and collaborators are suitable for the functions to be performed and professionally qualified. To this end, it enhances and promotes the growth of human resources with training and retraining initiatives, taking into account the skills, attitudes and abilities of individuals, without any discrimination.

On average, in 2024, classroom training for each employee amounted to 7.6 hours and concerned, in addition to the aforementioned topics, the increase of specific skills necessary for the best performance of the tasks inherent to the role held within the company organization.

The professional growth of each person is promoted through the implementation of training plans and the use of tools adapted to the company's needs. Decisions made in the field of personnel management and development are based on meritocracy, guaranteeing equal opportunities to all workers. Each worker receives at the time of recruitment and periodically during the working stay in the company exhaustive information and direct training sessions concerning at least:

- the characteristics of the tasks and the function held, in order to carry out their task with the utmost attention to product quality, environmental protection and their own and others' health and safety;
- the regulatory, remuneration and social benefits granted.

8.2.1 Workers training



During 2024, training courses were organized in small groups for each plant and were highly appreciated by the workers. The teachers reiterated the importance of participation, awareness and

sharing between the company and workers of the values expressed in the quality, environment, safety and ethics policies.

	2022	2023	2024
Hours of training/employee	15.51	6.6	7.6

Workers trained on safety, environment and ethics

	2022	2023	2024
Employees	100%	100%	100%
Workers	100%	100%	100%

The training covered the following topics:

- compliance with the measures adopted by the company and the conduct to be adopted for the prevention and management of risks arising from one's own task and from the activities/ conditions present;
- the protection of one's own and others' health and safety in the workplace;
- the ethically accepted behaviour within the company and expressed in the Code of Ethics: prohibition of discrimination, harassment, corruption, etc.;
- the names of the elected Workers' Representatives and other company subjects in charge of promoting social dialogue (e.g. Social Performance Team and Safety Committee pursuant to the SA 8000 standard);
- Prevention and Protection service pursuant to Legislative Decree 81/08;
- information security and privacy protection.

SCATOLIFICIO E.M.A.R. also promotes internal and external communication for issues related to Quality, Environment, FSC® Chain of Custody and Social Responsibility through:

1. daily meetings and exchanges of ideas between those responsible and those involved in the processes and the sharing of information necessary for the organization of the work;
2. publications on the website of company policies and results;
3. use of e-mail when interested parties make a written request and telephone for daily interaction;
4. periodic meetings with workers and department managers to share objectives and comments on process monitoring indicators;
5. use of the company bulletin board for communications and informatives involving all workers.

The effectiveness of these communication methods is assessed through meetings with staff, education and training programs, internal inspections and audits, and informal discussions.

These principles set out above have taken the form of the following actions:

- during the months of September and December 2024, a series of meetings was organized with all workers during which an anonymous test was distributed with questions rated from 1 to 10 on various aspects of working life: health and safety; presence of discrimination; objectives for improving environmental impacts; punctuality of wages; etc.

It was possible to measure the level of awareness of workers regarding environmental and health and safety at work aspects, the social responsibility requirements of the SA 8000 standard, the widespread ethical values and the quality aspects of the processes.

From the analysis of the responses, it was possible to deduce that the workers are more than satisfied with their working life at SCATOLIFICIO E.M.A.R.:

1. Workers demonstrate complete satisfaction with "corporate life" and a good relationship with colleagues.
2. Almost no one perceives any form of discrimination and/or unequal treatment or discrimination in hiring, pay, access to training, career promotions based on issues of race, religion, disability, gender, sexual preference, union membership, political affiliation, etc.
3. The highest scores (weighted average greater than 8 out of 10) were awarded to questions related to the company's management of occupational health and safety; punctuality of salary payments; management's ability to listen; and the company's commitment to prevent environmental pollution.

8.2.2

Management of workers, social and gender policies

SCATOLIFICIO E.M.A.R. believes in gender equality and strives to avoid discrimination in any form. Women confirm their important presence, with a percentage of 29% of the company workforce and are included as workers and employees.

As already mentioned, the Board of Directors also has an important female presence (three out of nine elements in total, of which three out of six are members with proxies), including the current president appointed at the end of 2024

and the Managing Directors leading the following corporate functions:

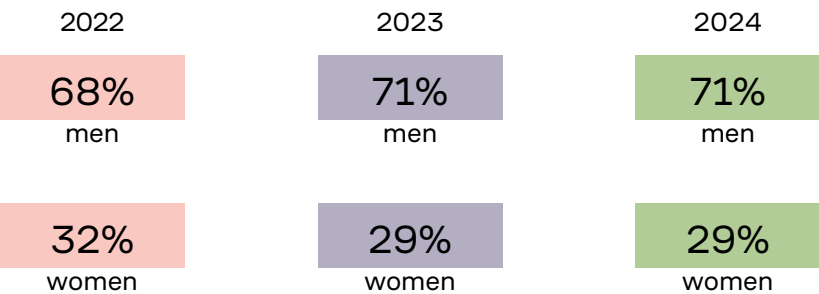
- Administration and Human Resources;
- Purchasing and Planning;
- Logistics.

In addition, the company has chosen a woman as Sustainability Manager (already responsible for the integrated Quality-Environment-Safety system) and another woman as head of the FSC® Chain of Custody.

The Head of the Company Prevention and Protection Service is also a woman, pursuant to Legislative Decree 81/08 (external collaborator since 2014).

The salaries are in line with those of male colleagues of the same level and experience. We can proudly say that the serene and familiar atmosphere that reigns in the company is also the result of the well-known ability to listen and empathy that women are able to convey.

Summary of indicators





The company is firmly convinced of the importance of a correct and transparent management of its human assets and is committed to:

- apply the National Collective Labor Agreement (CCNL Carta Industria) to all employees, paying the established salary on time and paying all the related social security, welfare and insurance contributions:

	2022	2023	2024
Workers to whom it applies the CCNL Carta e Industria	100%	100%	100%

- not to use child labour or forced labour:

	Women	Men
Workers aged < 18 years		
Employees	0	0
Workers	0	0

- comply with current national legislation, conventions and international recommendations, including the resolutions of international bodies such as the ILO - International Labour Organization and the UN - United Nations Organization;
- guarantee freedom of association and the right to collective bargaining;
- combat all forms of discrimination and unequal treatment (in recruitment, in remuneration, in access to training, in career promotions) based on issues of race, nationality, religion, disability, gender, sexual preference, trade union membership, political affiliation;

	Women	Men	Total
Disables	4%	2%	6%
Foreigners*	2%	2%	4%
*of which non-Eu citizens	0	2%	2%

- ensure the protection of maternity and paternity, as well as disadvantaged people: in 2024, all employees who took parental leave returned regularly at the end of it, maintaining their previous position, previous job and previous salary level;
- facilitate dialogue and raise awareness among workers to communicate ideas and improvement actions to the members of the Social Performance Team or through their representatives;
- develop and extend information, communication, education and training processes and promote dialogue with interested parties, to ensure an efficient and effective application of the company's integrated system;
- promote and improve the conditions of safety and physical and mental well-being of its collaborators with both preventive and corrective actions;
- condemn all illegal conduct likely to conflict with dignity or physical and/or moral integrity.

Disciplinary measures on the topics of safety, environment and ethics

	2022	2023	2024
Employees	0	0	0
Workers	0	0	0

Since 2024, for greater worker protection and to confirm the above, there has been an internal union representation, which has led to the appointment of a RSU (Union Representative), who is also female.

8.2.3

Health and safety at work

SCATOLIFICIO E.M.A.R. considers the safety and health of workers and external collaborators who work in all workplaces as an integral part of the company's management of processes and activities.

The main objective in this area is to prevent risks and minimize injuries, accidents and occupational diseases resulting from the activities carried out in all company locations.

In this regard, it has been collaborating for years with a doctor specialized in Occupational Medicine, who in addition to provide for pre-employment and periodic checks of the state of health of workers, mandatory by law, collaborates in defining the guidelines and good practices to be implemented in the execution of the work and in the assignment or not of tasks to individual workers, based on what was found in the diagnostics.

100% of employees and temporary workers are subjected to this diagnostic activity of the worker's state of health.

The information on the state of health of the individual employee is managed by the company with the utmost confidentiality, as well as the consequent actions are carried out in such a way that the condition of the employee concerned cannot be inferred from them.

All employees have the PPE necessary for the safe performance of their work duties available free of charge and are periodically informed on the correct use of the same and on the legal obligations related to their use. In application of these principles and with a view to pursuing full compliance with Legislative Decree 81/08 and current legislation in the field of health and safety at work, SCATOLIFICIO E.M.A.R. undertakes to:

- comply with applicable laws, rules, regulations and other requirements;
- increase the culture of safety and prevention, through specific awareness and training activities, also aimed at external collaborators;
- maintain safe and healthy working conditions, ensuring continuous improvement by involving and consulting workers, also through their representative and making available all the human and instrumental resources necessary for these purposes;
- encourage the use of procedures and processes aimed at preventing/reducing the risks present;
- design and build new plants and modify processes only after an adequate risk analysis;
- disseminate within the company the objectives of health and safety at work, harmonized with the general objectives of the organization and the related implementation programs that are periodically verified;
- guarantee to workers the rights provided for by Italian law and international regulations on health and safety in the workplace;
- guarantee to workers and collaborators suitable and adequate safety standards, with particular regard to the machines and work equipment made available;
- promote and implement any reasonable initiative aimed at eliminating or, where this is not possible, greatly reducing any risk that may generate a danger to the safety or a threat to the health of workers, collaborators and anyone within the company complex;

- maintain internal surveillance and monitoring systems within the company that ensure compliance with the regulations dictated on safety and company procedures;
- maintain healthy characteristics in the current operating sites and any extensions: spacious and functional environments, ease of ventilation, brightness to work in the best conditions;
- ensure compliance with the smoking ban, in accordance with Law No. 3 of 16 January 2003, in all workplaces;
- encourage dialogue with workers and their representatives, in order to learn about any new danger factor and any possible idea of improving working conditions;
- ensure that the development of its activities is sustainable and compatible with the health and safety needs of workers.

Specifically, during 2024 it carried out the following actions:

1. construction of a new production plant in Serra de' Conti to improve the spaces available to workers and reduce the risk of collisions with forklifts;
2. expansion of semi-finished/finished products warehouses of Serra de' Conti;
3. purchase of a new, state-of-the-art die-cutting machine and an automatic waste shredding system at the main office.

16%

% of fire emergency and first aid team workers out of the total numbers of workers

	2022	2023	2024
no. of injuries	2	1	1
no. of total days lost due to injury	15.88	39	21
frequency index ¹	11.12	5.8	7.08
severity index ²	0.09	0.23	0.15
no. of occupational diseases	–	–	–

1
no. of total injuries x 1,000,000
Total hours worked in the year

2
no. of total days lost for injuries x 1,000
Total hours worked in the year

The company strategy in terms of safety and the related actions for its implementation were reported through the detection of episodes of accidents at work and occupational diseases.

The indicators show an almost zero number of accidents, all minor, and with a low incidence in terms of days of absence from work, frequency and severity indices. On the other hand, there were no cases of occupational disease.

8.2.4 Welfare and protection



SCATOLIFICIO E.M.A.R. pays particular attention to workers' welfare policies as a tool to improve the working climate, the attractiveness of the company, and the work-life balance.

The company continued a Corporate Welfare program in 2024, for the third year, on its own voluntary initiative, in order to share

with its employees a part of the wealth generated and help them to deal with the critical issues to which the current economic scenario exposes

them (high bills, expensive groceries, expensive interest, etc.) and thus improve their purchasing power.

Workers involved in the Welfare project (in force as of 31/12/24, including temporary workers)

2022	2023	2024
100%	100%	100%

For this project, SCATOLIFICIO E.M.A.R. has maintained Welfarebit s.r.l. as its service delivery platform, a technological partner of the project called Welfare di Marca, launched and promoted by the Union of Municipalities Le Terre della Marca

Senone, aimed at creating a network of Territorial Welfare through a partnership with businesses in the territory of the Misa and Nevola Valleys, to foster a circular economy.

8.3

Relationships with suppliers



The conduct of SCATOLIFICIO E.M.A.R. towards suppliers and partners is based on continuous dialogue, courtesy and availability, with a view to relations of mutual fairness and full compliance with the contractual conditions.

The selection of suppliers is accurate and oriented towards companies that in turn adopt sustainable behaviors. Their monitoring is carried out following a specific internal procedure: quality/price ratio, reliability, compliance with laws and regulations, respect for the environment and the rights of the human resources employed.

Major suppliers are asked to fill in a Self-Assessment Questionnaire containing questions on the following principles of Social and Environmental Responsibility.

Since the final months of 2024, as indicated in the previous report, in order to strengthen ESG monitoring activities, the main suppliers assessed were asked to also sign the following additional SCATOLIFICIO E.M.A.R. documents:

- Code of Ethics;
- Code of Conduct (containing all the ESG principles to be respected in environmental, social, and governance matters);
- Supply conditions.

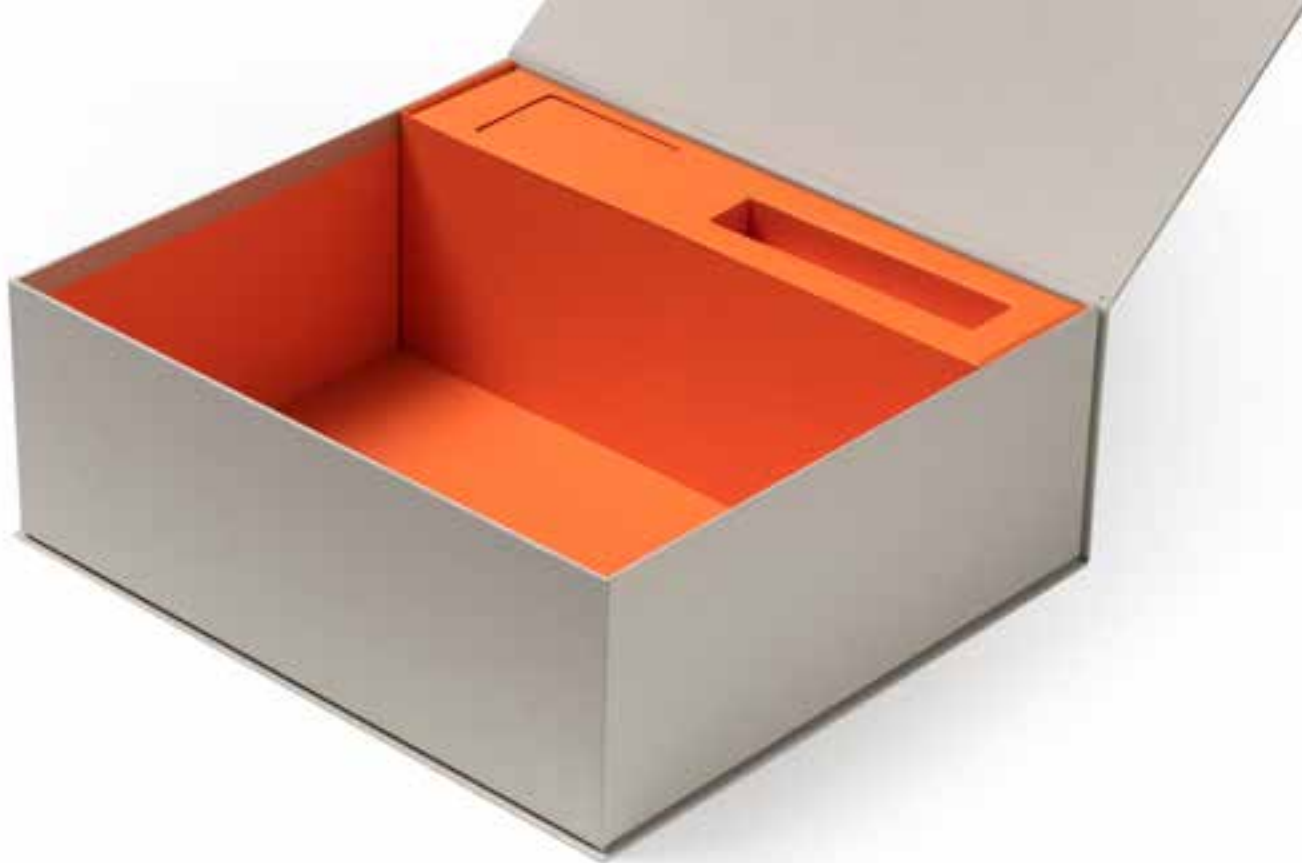
The principles required to be respected in terms of ESG are:

- to comply with all applicable environmental laws;
- to continuously seek production solutions that minimize the consumption of energy, water, and other natural resources;
- to ensure proper and timely management of waste and other significant environmental aspects;
- to use only strictly necessary chemicals and engage in ongoing research into similar products that are less hazardous to humans and the environment;
- to obtain and maintain all licenses, authorizations, certifications, and permits required by regulatory bodies under applicable law;
- to ensure ongoing collaboration and availability in providing copies of authorizations, licenses, and all documents certifying the full environmental legislative compliance of its processes;
- to prevent the release of hazardous materials or waste into the environment and, should this occur, adopt emergency management procedures and promptly conduct investigations, sampling, remediation, removal and any clean-up actions;
- not to use or support child labour (performed by a person under 16 years of age). The type of work, duties, and working conditions of Employees under 18 years of age must comply with the law and must not in any way pose a danger to their physical, mental, moral and social health and safety.

- not to resort to “forced” labour of any kind and do not place restrictions on workers' freedom of movement;
- to comply with the rules and laws on the health and safety and ensure its employees and collaborators a safe, hygienic, and healthy working environment;
- to treat all staff with dignity and respect, not use or tolerate corporal punishment, physical or mental coercion, or verbal abuse against staff;
- to recognize and respect the right of employees to associate, organize, or join trade unions and to negotiate National Collective Labor Agreement in a legitimate manner without interference, sanctions, discrimination, harassment, or retaliation;
- to eliminate any form of discrimination or preferential treatment based on age, racial and ethnic origin, nationality, political and trade union opinions, religious beliefs, gender, sexual orientation, gender identity, physical and mental disabilities, and any other personal characteristic not related to employment;
- to comply with the laws and the provisions of the applicable CCNL and other forms of collective bargaining;
- to ensure that remuneration always correspond to the legal standards and minimum parameters established in the National Collective Labor Agreement and/or other forms of collective bargaining;
- to adopt fair business conduct and practices, by preventing corruption and promoting work attitudes guided by values of integrity, honesty, contractual fairness and full compliance with all legal requirements, as well as compliance with the criteria of the voluntary standards to which it adheres;
- to commit to complying with all laws, regulations and best practices applicable to its business, both in relation to its activity;
- to avoid sourcing from countries at high risk for forced labor or child labor and provide evidence of compliance with these requirements and that of its subcontractors (i.e., submit documents certifying the chain of custody to the country or countries of origin);
- to practice transparency, fairness, and good faith in relationships with institutions, customers, suppliers, and competitors, avoiding unfair practices in market competition that cause harm and violate the principles of this code; ensure product quality and consumer protection;
- to refrain from any type of corruption in all business transactions and only work with partners who respect these same principles;
- to ensure that its policies and practices regarding gifts, invitations, and benefits do not violate any law and comply with ethical guidelines and acceptable business practices;
- to ensure that the source of all funds used in carrying out its business is legal and in full compliance with all laws, rules, and regulations prohibiting money laundering and terrorist financing;
- to comply with all applicable competition laws.

Furthermore, we require a commitment to:

- actively participate in monitoring activities aimed at verifying our organization's compliance with the requirements of this Code, providing our staff with the necessary support upon explicit request, even submitting to unannounced audits;
- to implement remedial and corrective actions whenever SCATOLIFICIO E.M.A.R. identifies non-compliance with the above requirements;
- to initiate a process of awareness-raising, information and monitoring of our suppliers regarding social and environmental responsibility.



In this first year, 88% of suppliers (by purchase volume) have already shared and signed these documents, reaching and exceeding the goal we set last year.

The goal for 2025 is to further increase this percentage so that it gets closer to 100%.

The analysis of the information received shows the following:

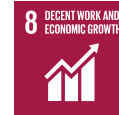
	2022	2023	2024
Supplier subjected to Social and Environmental Responsibility assessment*	84%	80%	86%
Of which**:			
Suppliers who have signed the declaration of full respect of human and work rights (documentation in place until 2023)	92%	91%	
Suppliers who have signed the Code of Ethics, Code of Conduct, and Terms of Supply (documentation introduced in 2024)			71%
ISO 9001 certified suppliers	31%	30%	34%
ISO 14001 certified suppliers	19%	19%	20%
SA 8000 certified suppliers	4%	6%	4%

* data calculated on the purchase volume

** data expressed on the numerical sample of suppliers monitored

8.4

Relationships with customers



The relationship with customers is governed by the principles of free competition. The prices applied take into account a number of factors such as the quantity and type of product requested, the agreed delivery times and methods, other specific requests and requirements submitted by the customer. Unfair competition, tariff reductions and auction rigging are excluded. The company has never been involved in legal actions related to anti-competitive behavior, trust activities and monopolistic practices.

The satisfaction of the customer and the interested parties, the satisfaction of their needs and their current and future expectations are the main objectives of SCATOLIFICIO E.M.A.R. Through a continuous dialogue with them, new projects are continuously developed, attentive to the critical issues and opportunities of the reference context.

The mission of SCATOLIFICIO E.M.A.R. shared with its main suppliers/ subcontractors is to:

- produce materials and packaging of controlled quality, customizable according to specific needs, in compliance with national and international regulations;
- guarantee to customers the continuous improvement of products and services through the minimization of defects and non-conformities, through the responsible and procedural execution of their tasks by all staff and the continuous control of the activities carried out. The product or solution supplied to the customer must meet the characteristics of quality and reliability, as established in the contracting and design phase.

8.5

The community and the territory



The promotion of the sustainable development of the territory is a priority objective for SCATOLIFICIO E.M.A.R. which collaborates with local authorities, in favor of social and cultural initiatives, and with schools and universities in the area. Among the most relevant initiatives:

- Sponsorship ASD Monserra Calcio of Serra de' Conti;
- Sponsorship ASD Avis Arcevia 1964 of Arcevia;
- Sponsorship GSD Castelfidardo SSD A.R.L.;
- Sponsorship Monserra Volley;
- Sponsorship ASD Peter Pan of Serra de' Conti;
- Sponsorship ASD Gruppo Podistico Valmisa of Serra de' Conti;
- Sponsorship Associazione Culturale Nottenera of Serra de' Conti;
- Sponsorship Associazione Festa della Cicerchia of Serra de' Conti;
- Sponsorship Pro Loco Montecarotto for Verdicchio in Festa;
- Sponsorship Centenaria Società Concertistica of Serra de' Conti;
- Sponsorship Associazione Culturale "Francesco Tomassini Aps";
- Sponsorship Caritas Diocesi of Serra de' Conti;
- Donation to Associazione Il Giardino di Bucaneve Onlus.

The company has also been hosting for years, for the School-Work Alternation training period, students enrolled at the IIS Corinaldesi-Padovano in Senigallia and at the IIS P. Cuppari in Jesi.

It also collaborates with the Faculty of Economics and Commerce of the Polytechnic University of Marche and with the School of Foreign Languages and Literatures of the Carlo Bo University of Urbino, of which it has hosted some students as part of Training Internships.

9.

TABLES OF CORRESPONDENCE WITH GRI



GRI INDICATOR	DESCRIPTION	REFERENCE
INFORMATION ON THE REPORTING ORGANIZATION		
THE ORGANIZATION AND ITS REPORTING PRACTICES		
2-1	Organizational details	2. The commitment to sustainability
2-2	Entities included in the organization's sustainability reporting	3.1 History 3.4 Certifications
2-3	Reporting period, frequency and point of contact	2.1 Guide to the report
2-4	Review of information	-
2-5	External assurance	3.4 Certifications
ACTIVITIES AND WORKERS		
2-6	Activities, value chain and other business relationships	4. Analysis of market and competitive context
2-7	Employees	8.2 Personnel
2-8	Non-employee workers	-
GOVERNANCE		
2-9	Structure and governance composition	3.3 Governance
2-10	Appointment and selection of the highest governing body	-
2-11	President of the highest governing body	3.3 Governance
2-12	Role of the highest governing body in controlling impact management	3.3 Governance
2-13	Delegation of responsibility for impact management	3.3 Governance
2-14	Role of the highest governing body in sustainability reporting	2. The commitment to sustainability

2-15	Conflicts of interest	3.3 Governance 5.2.1 Risks related to governance
2-16	Communication of critical issues	-
2-17	Collective knowledge of the highest governing body	-
2-18	Evaluation of the performance of the highest governing body	3.3 Governance
2-19	Rules regarding remuneration	3.3 Governance
2-20	Procedure for determining remuneration	3.3 Governance
2-21	Annual total compensation ratio	-
STRATEGY, POLICIES AND PRACTICES		
2-22	Declaration on the sustainable development strategy	2. The commitment to sustainability
2-23	Policy commitment	-
2-24	Integration of policy commitments	3.3 Governance 3.4 Certifications
2-25	Processes aimed at remedying negative impacts	-
2-26	Mechanisms for requesting clarification and raising concerns	8.1 Stakeholder mapping and engagement
2-27	Compliance with laws and regulations	8. Social performance and strategies
2-28	Membership in associations	3. Company profile
STAKEHOLDERS ENGAGEMENT		
2-29	Approach to stakeholders engagement	8.1 Stakeholder mapping and engagement
2-30	Collective agreements	8.2 Personnel 8.2.1 Workers training
INFORMATION ON MATERIAL TOPICS		
3-1	Process of determining material topics	2.1 Guide to the report
3-2	List of material topics	2.1 Guide to the report
3-3	Management of material topics	-
ECONOMIC PERFORMANCE		
201-1	Direct economic value generated and distributed	6. Economic performance 6.3 Distributed economic value
201-2	Financial implications and other risks and opportunities resulting from climate change	5.1.1 Risks related to climate change
201-3	Obligations regarding defined benefit plans and other pension plans	8.2.4 Welfare and protection
201-4	Financial assistance received from government	6.3 Distributed economic value

PRESENCE ON THE MARKET		
202-1	Ratio of standard basic wages by gender to the local minimum wage	-
202-2	Percentage of senior management hired from the local community	-
INDIRECT ECONOMIC IMPACTS		
203-1	Investments in infrastructure and supported services	8.5 The community and the territory
203-2	Significant indirect economic impacts	-
PROCUREMENT PRACTICES		
204-1	Proportion of expenditure made to local suppliers	8.2.4 Welfare and protection
ANTI-CORRUPTION		
205-1	Operations assessed to determine risks related to corruption	5.2 Internal risks
205-2	Communication and training on anti-corruption regulations and procedures	3.3 Governance
205-3	Confirmed incidents of corruption and measures adopted	3.3 Governance
ANTI-COMPETITIVE BEHAVIOR		
206-1	Legal actions relating to anticompetitive behavior, trust activities and monopolistic practices	8.3 Relationships with suppliers 8.4 Relationships with customers
TAXES		
207-1	Approach to taxes	6.3 Distributed economic value
207-2	Tax-related governance, control and risk management	8.1 Stakeholders mapping and engagement
207-3	Stakeholders engagement and management of concerns related to taxes	-
207-4	Reporting by country	-
RAW MATERIALS		
301-1	Materials used by weight or volume	7.1 Environmental strategy
301-2	Input recycled materials used	7.1.1 Environmental strategy of product
301-3	Recovered products and related packaging materials	7.1.2 Circular economy

ENERGY		
302-1	Energy consumption within the organization	7.2.1 Electricity
302-2	Energy consumption outside the organization	-
302-3	Energy intensity	7.2.1 Electricity
302-4	Reduction of energy consumption	7.2.1 Electricity
302-5	Reduction of energy requirements of products and services	7.2.1 Electricity
WATER		
303-1	Interactions with water as a shared resource	7.2.5 Water
303-2	Management of impacts related to the water discharge	7.2.5 Water
303-3	Water withdrawal	7.2.5 Water
303-4	Water discharge	7.2.5 Water
303-5	Water consumption	7.2.5 Water
BIODIVERSITY		
304-1	Owned, leased or operating sites managed in protected areas and in areas of high value in terms of biodiversity outside protected areas or close to such areas	-
304-2	Significant impacts of activities, products and services on biodiversity	-
304-3	Protected or restored habitats	-
304-4	Species on the National Conservation List and on the Red List of the IUCN with habitats in areas interested by operations	-
EMISSION		
305-1	Direct greenhouse gas (GHG) emissions (Scope 1)	7.2.4 Emissions
305-2	Indirect greenhouse gas (GHG) emissions from energy consumption (Scope 2)	7.2.4 Emissions
305-3	Other greenhouse gas (GHG) emissions indirect (Scope 3)	7.2.4 Emissions
305-4	Intensity of greenhouse gas emissions (GHG)	7.2.4 Emissions
305-5	Reduction of greenhouse gas emissions (GHG)	7.2.4 Emissions
305-6	Emissions of substances that reduce the layer of ozone (ODS)	-
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx) and others significant emissions into the air	-

DISCHARGE AND WASTE		
306-1	Water discharge by quality and destination	7.2.5 Water
306-2	Waste by type and disposal method	7.1.2 Circular economy 7.1.3 End of product life
306-3	Significant spills	-
306-4	Transport of hazardous waste	-
306-5	Water basins affected by water discharges and/or runoff	7.2.5 Water
306-1	Waste generation and significant impacts related to waste	7.1.2 Circular economy
306-2	Management of significant impacts related to waste related	7.1.2 Circular economy
306-3	Generated waste	7.1.2 Circular economy
306-4	Waste not sent to landfill	7.1.2 Circular economy
306-5	Waste sent to landfill	7.1.2 Circular economy
ENVIRONMENTAL EVALUATION OF SUPPLIERS		
308-1	New suppliers that have been selected using environmental criteria	8.3 Relationships with suppliers
308-2	Negative environmental impacts in the supply chain and adopted measures	-
OCCUPATION		
401-1	Hiring of new employees and employees turnover	8.2 Personnel
401-2	Benefits for full-time employees who are not available to temporary or part-time employees	-
401-3	Parental leave	8.2.2 Management of workers, social and gender policies
MANAGEMENT OF WORK AND TRADE UNION RELATIONS		
402-1	Minimum notice periods regarding operational changes	-
HEALTH AND SAFETY AT WORK		
403-1	Health management system and safety at work	8.2.3 Health and safety at work
403-2	Hazard identification, evaluation of risk and accident investigations	8.2.3 Health and safety at work
403-3	Occupational health services	8.2.3 Health and safety at work
403-4	Participation and consultation of workers regarding programs of health and safety at work and related communication	8.2.3 Health and safety at work
403-5	Health and safety at work training for workers	8.2.1 Workers training
403-6	Promotion of workers' health	8.2.3 Health and safety at work

403-7	Prevention and mitigation of impacts on health and safety at work directly connected by business relationships	8.2.3 Health and safety at work
403-8	Workers covered by a management system of health and safety at work	8.2.3 Health and safety at work
403-9	Accidents at work	8.2.3 Health and safety at work
403-10	Occupational disease	8.2.3 Health and safety at work
TRAINING AND EDUCATION		
404-1	Average number of training hours per year per employee	8.2 Personnel
404-2	Skills refresher programs of employees and assistance in the transition	8.2.1 Workers training
404-3	Percentage of employees receiving periodic evaluations of their performance and professional development	-
DIVERSITY AND EQUAL OPPORTUNITIES		
405-1	Diversity in governance bodies and among employees	3.3 Governance 8.2 Personnel
405-2	Ratio between basic salary and remuneration of women compared to men	8.2 Personnel 8.2.2 Management of workers, social and gender policies
NON DISCRIMINATION		
406-1	Episodes of discrimination and corrective measures adopted	-
FREEDOM OF ASSOCIATION, COLLECTIVE BARGAINING		
407-1	Activities and suppliers where the right to freedom of association and collective bargaining could be at risk	8.2.2 Management of workers, social and gender policies
CHILD LABOUR		
408-1	Activities and suppliers that present a significant risk of episodes of child labour	8.2.2 Management of workers, social and gender policies
FORCED LABOUR		
409-1	Activities and suppliers that present a significant risk of episodes of forced or obligatory labour	8.2.2 Management of workers, social and gender policies 8.3 Relationships with suppliers
SAFETY PRACTICES		
410-1	Security personnel who have attended training courses on practices or procedures regarding human rights	8.2.1 Workers training 8.2.3 Health and safety at work

RIGHTS OF INDIGENOUS PEOPLES		
411-1	Episodes of violations of indigenous people's rights	-
LOCAL COMMUNITIES		
413-1	Operations with local community involvement, impact assessments and programs development	8.5 The community and the territory 7.2.6 The Landscape I would like and Metamorphosis 8.2.4 Welfare and protection
413-2	Operations with significant real impacts and potential impacts on local communities	8.5 The community and the territory 7.2.6 The Landscape I would like and Metamorphosis 8.2.4 Welfare and protection
SOCIAL EVALUATION OF SUPPLIERS		
414-1	New suppliers that have been selected using social criteria	8.3 Relationships with suppliers and customers
414-2	Negative social impacts in the chain of supply and actions taken	8.3 Relationships with suppliers and customers
PUBLIC POLITICS		
415-1	Political contributions	-
HEALTH AND SAFETY OF CUSTOMERS		
416-1	Evaluation of impacts on health and safety of product and service categories	7.1.1 Environmental strategy of product
416-2	Episodes of non-compliance relating to impacts on health and safety of products and services	7.1.3 End of product life
MARKETING AND LABELING		
417-1	Labeling requirements and information about products and services	7.1.1 Environmental strategy of product 7.1.3 End of product life
417-2	Episodes of non-compliance concerning labeling and information on products and services	7.1.1 Environmental strategy of product 7.1.3 End of product life
417-3	Episodes of non-compliance concerning marketing communications	7.1.1 Environmental strategy of product 7.1.3 End of product life
CUSTOMERS PRIVACY		
418-1	Well-founded complaints regarding violations of customers privacy and loss of their data	5.1 Risks dependent on external variables

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